

Instructions for Form SS-4

(Rev. November 1985)

Application for Employer Identification Number

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws. You are required to give us this information.

Purpose.—Use this form to apply for an employer identification number (EIN). Return both parts of this form to the Internal Revenue Service. You will receive your EIN in the mail.

Who Must File.—You must file this form if you have not obtained an EIN before and:

- (a) You pay wages to one or more employees;
- (b) You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer; or
- (c) You are required to withhold taxes on income, other than wages, paid to a nonresident alien (individual, corporation, partnership, etc.). If you are applying for an EIN as a withholding agent, on line 12 check "Other" and write in "New Withholding Agent." Also, in the space to the far right of line 20, enter the date you will begin paying income to a nonresident alien.

Individuals who file Schedules C or F (Form 1040) must use EINs if they are required to file excise, employment, or alcohol, tobacco, or firearms returns.

Individuals who file Form 1042 to report income paid (such as alimony) to nonresident aliens must also have EINs and should follow the instructions in (c) above.

The following entities must use EINs even if they do not have any employees:

- Trusts (not IRA trusts)
- Estates
- Corporations
- Partnerships
- Nonprofit organizations (churches, clubs, etc.)
- Plan administrators

New Owner.—If you have become the new owner of an existing business, you cannot use the EIN of the former owner. If you already have an EIN, use that number. If you do not have an EIN, apply for one on this form.

Incorporated.—If you have incorporated a sole proprietorship or formed a partnership, you must get a new EIN for the corporation or partnership.

File Only One SS-4.—File only one Form SS-4, regardless of the number of businesses operated or the number of trade names a business operates under. However, each corporation of an affiliated group must file a separate application.

If you do not have a number by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center where you file your returns. Make it payable to IRS and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

For more information about EINs, see **Publication 583**, Information for Business Taxpayers.

When To File.—File both parts of this form early enough to allow time for us to process Form SS-4 and to send you an EIN before you need the number for a return or deposit. If possible, file 4 weeks before you will need the number. Make sure you sign and date the application.

Where To File.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:

File with the Internal Revenue Service Center at:

Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
New Jersey, New York City and New York counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
Connecticut, New York (all other counties), Maine, Massachusetts, Minnesota, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255
Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Arkansas, Indiana, North Carolina, Tennessee, Virginia,	Memphis, TN 37501

If you have no legal residence, principal place of business, or principal office or agency in any Internal Revenue District, file your return with the Internal Revenue Service Center, Philadelphia, PA 19255.

Specific Instructions

The instructions that follow are for those lines that are not self-explanatory for certain entities. Enter N/A for nonapplicable items.

Lines 1, 2, 4, and 5.

Sole proprietors.—On line 1, enter your first name, middle initial, and last name. On line 2, enter your social security number and, if you have a trade name for business purposes, enter it on line 4.

Partnerships.—On line 1, enter the legal name of the partnership as it appears in the partnership agreement. On line 4, enter the trade name, if any, and if different than the legal name. On line 5, enter the first name, middle initial, and last name of a general partner. A general partner should sign this form.

Corporations.—On line 1, enter the corporate name as set forth in the corporation's charter or other legal document creating it. On line 4, enter the trade name, if any, and if different than the legal name. On line 5, enter the first name, middle initial, and last name of a principal officer. A principal officer should sign this form.

Trusts.—On line 1, enter the name of the trust. On line 4, enter the name of the trustee and on line 5, enter the first name, middle initial, and last name of the grantor. The trustee should sign this form.

Estates of a decedent, insolvent, etc.—On line 1, enter the name of the estate. On line 4, enter the first name, middle initial, and last name of the administrator or other fiduciary. The administrator or other fiduciary should sign this form.

Plan administrators.—On line 1, enter the name of the plan administrator. Items 2, 4, and 5 are not applicable. A plan administrator that has already been assigned an EIN for other purposes (such as the filing of income or employment tax returns) should use that same number for plan administration purpose and should not apply for another number.

Line 3.—If you have not yet established an accounting year, write "not established" on line 3 and notify your IRS Service Center when you establish an accounting year. (Be sure to include your employer identification number when you write.)

Line 10.—Note the following before you check one of the boxes:

Governmental.—This box is for an organization that is a state, county, school district, municipality, etc., or one that is related to such entities, such as a county hospital or city library.

Nonprofit organization (other than governmental).—This box is for religious, charitable, scientific, literary, educational, humane, or fraternal, etc., organizations. Generally, a nonprofit organization must apply to IRS for an exemption from Federal income tax. Details on how to apply are in Publication 557, Tax-Exempt Status for

(b) Nonprofit (other than governmental).—State whether it is organized for religious, charitable, scientific, literary, educational, or humane purposes, and state the principal activity (for example, religious organization—hospital; charitable organization—home for the aged; etc.).

sawmill, vegetable cannery, etc.). On line 19 state the principal product manufactured and the raw material used.

(g) Other activities.—State the exact type of business operated (for example, advertising agency, farm, labor union, real estate agency, steam laundry, rental of coin-operated vending machines).